

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
North Adams Community Schools (25)

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	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$11,687,129	49.4%	\$11,336,632	47.5%	\$10,736,465	42.5%	\$11,090,462	45.6%
Student Instructional Support	\$1,516,096	6.4%	\$1,580,216	6.6%	\$2,351,011	9.3%	\$2,435,614	10.0%
Overhead and Operational Nonoperational	\$4,703,015	19.9%	\$4,600,064	19.3%	\$5,257,424	20.8%	\$5,031,694	20.7%
Nonoperational	\$5,770,144	24.4%	\$6,373,581	26.7%	\$6,917,106	27.4%	\$5,751,159	23.7%
Grand Total	\$23,676,385		\$23,890,493		\$25,262,006		\$24,308,929	

Student Instructional Expenditures (Academic Achievement plus Support)

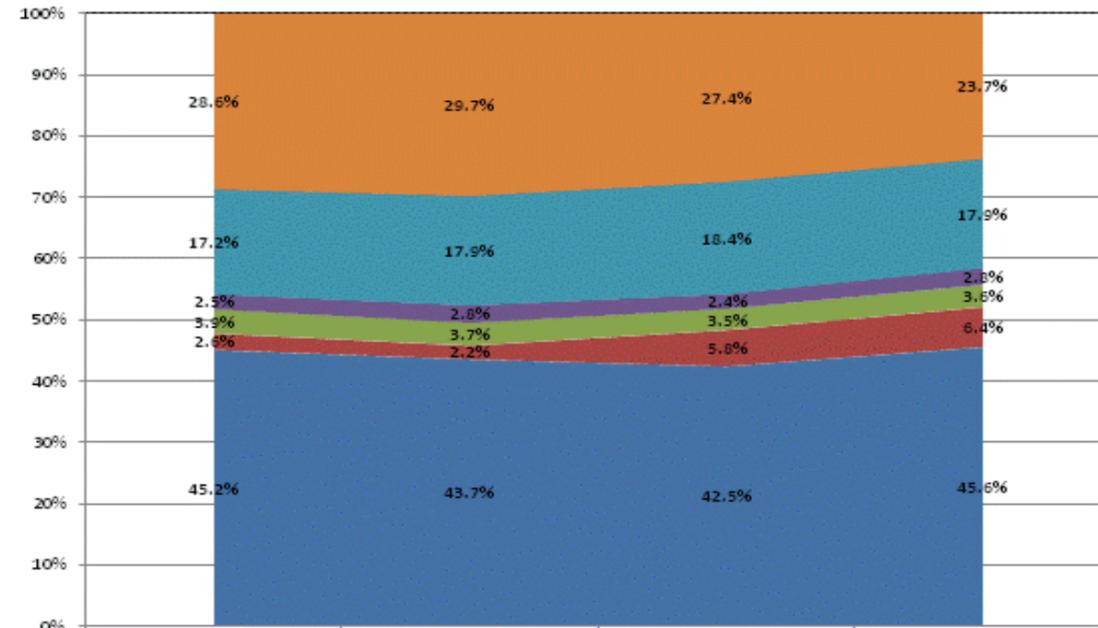
FY 2006
55.8%

FY 2009
54.1%

FY 2013
51.8%

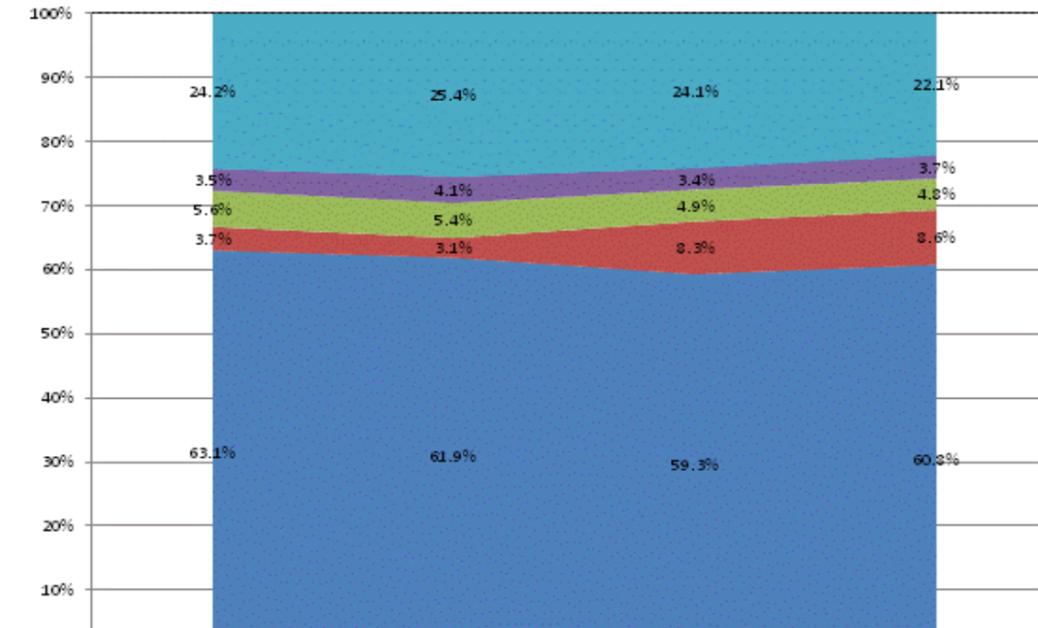
FY 2014
55.6%

All Expenditures



Non-Operational	28.6%	29.7%	27.4%	23.7%
Other Overhead and Operational	17.2%	17.9%	18.4%	17.9%
Corporation Administration	2.5%	2.8%	2.4%	2.8%
School Administration	3.9%	3.7%	3.5%	3.6%
Other Student Instructional Support	2.6%	2.2%	5.8%	6.4%
Student Academic Achievement	45.2%	43.7%	42.5%	45.6%

Operational Expenditures Only



Other Overhead and Operational	24.2%	25.4%	24.1%	22.1%
Corporation Administration	3.5%	4.1%	3.4%	3.7%
School Administration	5.6%	5.4%	4.9%	4.8%
Other Student Instructional Support	3.7%	3.1%	8.3%	8.6%
Student Academic Achievement	63.1%	61.9%	59.3%	60.8%

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Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$33,751	\$434,767	\$255,094	\$319,008	> 500%	-27%	25%
11100 Regular Programs; Elementary	\$2,663,311	\$2,844,840	\$2,061,058	\$2,198,208	-17%	-23%	7%
11200 Regular Programs; Middle/Junior High	\$1,293,306	\$1,677,766	\$1,812,884	\$1,933,959	50%	15%	7%
11300 Regular Programs; High School	\$2,222,024	\$2,535,708	\$2,153,918	\$2,274,349	2%	-10%	6%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$53,100	\$50,824	\$70,301	\$70,216	32%	38%	0%
11420 Vocational Education; Agriculture B	\$34,505	\$53,578	\$57,502	\$58,221	69%	9%	1%
11430 Vocational Education; Distributive Education	\$38,915	\$44,635	\$0	\$0	-100%	-100%	N/A
11440 Vocational Education; Health Occupations	\$48,703	\$71,645	\$73,753	\$74,336	53%	4%	1%
11450 Vocational Education; Consumer and Homemaking	\$128,348	\$196,670	\$187,227	\$191,420	49%	-3%	2%
11470 Vocational Education; Business Education	\$31,467	\$154,279	\$113,948	\$117,078	272%	-24%	3%
11480 Vocational Education; Industrial Education A	\$64,520	\$53,046	\$70,311	\$72,110	12%	36%	3%
11490 Vocational Education; Industrial Education B	\$55,905	\$55,080	\$47,120	\$58,547	5%	6%	24%
11510 Vocational Education; Cooperative Education	\$59,366	\$77,723	\$0	\$29,163	-51%	-62%	N/A
11590 Other Vocational Education Programs	\$103,131	\$154,625	\$160,924	\$127,767	24%	-17%	-21%
12110 Gifted And Talented; Gifted and Talented	\$10,628	\$39,776	\$6,487	\$9,859	-7%	-75%	52%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$28,195	\$35,732	N/A	N/A	27%
12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$0	\$774,930	\$577,600	N/A	N/A	-25%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$47,762	\$12,842	N/A	N/A	-73%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$440	\$0	N/A	N/A	-100%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$92,402	\$130,326	N/A	N/A	41%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$461,835	\$576,716	N/A	N/A	25%
12350 Physical Impairment; Homebound	\$1,641	\$11,798	\$2,298	\$3,103	89%	-74%	35%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$297,806	\$292,662	N/A	N/A	-2%
12510 Culturally Different; Communication Disorders	\$0	\$4,324	\$2,545	\$1,616	N/A	-63%	-37%
12520 Culturally Different; Compensatory	\$8,135	\$3,271	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$115,013	\$180,098	N/A	N/A	57%
12710 Equal Opportunity At Risk	\$15,509	\$7,034	\$0	\$0	-100%	-100%	N/A
12810 Special Education Preschool	\$63,300	\$60,500	\$72,528	\$205,321	224%	239%	183%
12900 Other Special Programs	\$152	\$91,331	\$25,302	\$13,410	> 500%	-85%	-47%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$9,220	\$46,617	\$0	\$814	-91%	-98%	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$51,641	\$33,153	\$135	\$12,381	-76%	-63%	> 500%
14100 Summer School Programs; Elementary	\$0	\$24,230	\$26,269	\$27,265	N/A	13%	4%
14200 Summer School Programs; Middle/Junior High School	\$3,985	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$49,585	\$56,723	\$0	\$0	-100%	-100%	N/A
15100 Enrichment Programs; Non-Credit	\$1,505	\$4,164	\$0	\$540	-64%	-87%	N/A
16100 Remediation Testing	\$13,524	\$43,686	\$105,969	\$35,866	165%	-18%	-66%
16200 Preventive Remediation	\$0	\$2,008	\$5,585	\$8,916	N/A	344%	60%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Shar	\$0	\$14,998	\$8,322	\$6,572	N/A	-56%	-21%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,026,823	\$1,212,815	\$515	\$3,488	-100%	-100%	> 500%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$1,289	\$0	\$0	\$0	-100%	N/A	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$97,440	\$105,931	\$72,133	\$149,237	53%	41%	107%
22130 Improvement of Instruction; Instructional Staff Training	\$155,588	\$34,598	\$131,885	\$37,839	-76%	9%	-71%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$29,336	\$99,861	\$429,671	\$395,008	> 500%	296%	-8%
22210 Library/Media Services; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$424,608	\$424,726	\$378,075	\$402,703	-5%	-5%	7%
22230 Library/Media Services; Audiovisual	\$6,801	\$1,930	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$2,091	\$1,321	\$0	\$0	-100%	-100%	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$40,338	\$20,420	\$14,989	\$13,292	-67%	-35%	-11%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$67,081	\$120,046	\$98,409	\$94,379	41%	-21%	-4%
22360 Instruction, Related Technology; Network Support	\$109,571	\$159,670	\$221,134	\$220,129	101%	38%	0%

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22900 Other Support Service, Instructional Staff	\$0	\$71,392	\$19,386	\$18,266	N/A	-74%	-6%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$849	\$0	\$137,469	\$11,414	> 500%	N/A	-92%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$275,632	\$235,126	\$94,934	\$88,684	-68%	-62%	-7%
26497 2007 Account Code - Teachers Retirement Fund	\$452,136	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$9,748,759	\$11,336,632	\$10,736,465	\$11,090,462	14%	-2%	3%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$2,493	\$0	\$0	\$0	-100%	N/A	N/A
21210 Guidance Services; Service Area Direction	\$23,477	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$373,456	\$486,015	\$341,034	\$359,693	-4%	-26%	5%
21250 Guidance Services; Records Maintenance	\$896	\$3,005	\$2,610	\$0	-100%	-100%	-100%
21290 Guidance Services; Other Guidance Services	\$3,738	\$0	\$152	\$630	-83%	N/A	314%
21340 Health Services; Nurse Services	\$65,967	\$101,014	\$106,543	\$109,968	67%	9%	3%
21390 Health Services; Other Health Services	\$5,113	\$1,284	\$2,879	\$1,201	-77%	-6%	-58%
21420 Psychological Testing	\$0	\$0	\$275,662	\$282,370	N/A	N/A	2%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$0	\$154,309	\$146,980	N/A	N/A	-5%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$0	\$159,296	\$189,501	N/A	N/A	19%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$0	\$68,064	\$84,592	N/A	N/A	24%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$358,904	\$382,902	N/A	N/A	7%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$4,500	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$532,071	\$668,340	\$640,845	\$648,567	22%	-3%	1%
24900 Other Support Services, School Administration	\$223,257	\$320,558	\$236,213	\$229,210	3%	-28%	-3%
Student Instructional Support Total	\$1,230,468	\$1,580,216	\$2,351,011	\$2,435,614	98%	54%	4%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$12,918	\$15,071	51%	40%	17%
23120 Board of Education; Service Area Assistants	\$62,787	\$85,221	\$98,509	\$98,300	57%	15%	0%
23150 Board of Education; Legal Services	\$8,358	\$20,670	\$24,665	\$26,978	223%	31%	9%
23160 Board of Education; Promotion Expenses	\$1,179	\$3,716	\$8,856	\$6,662	465%	79%	-25%
23190 Board of Education; Other Governing Body Services	\$20,612	\$11,433	\$5,127	\$5,411	-74%	-53%	6%
23210 Executive Administration; Office of The Superintendent	\$389,740	\$431,152	\$411,822	\$419,200	8%	-3%	2%
23220 Executive Administration; Community Relations	\$76,947	\$3,109	\$0	\$0	-100%	-100%	N/A
23290 Executive Administration; Other Executive Administration Services	\$3,815	\$1,440	\$1,327	\$2,125	-44%	48%	60%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$12,724	\$68,771	N/A	N/A	440%
25150 Fiscal Services; Payroll Services	\$288	\$435	\$5,587	\$13,317	> 500%	> 500%	138%
25160 Fiscal Services; Financial Accounting	\$0	\$0	\$1,770	\$1,566	N/A	N/A	-11%
25191 Other Fiscal Services; Refund of Revenue	\$909	\$935	\$1,227	\$709	-22%	-24%	-42%
25192 Other Fiscal Services; Petty Cash	\$0	\$0	\$0	\$50	N/A	N/A	N/A
25193 Other Fiscal Services; Printed Forms	\$0	\$150	\$387	\$0	N/A	-100%	-100%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$432	\$0	N/A	N/A	-100%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$225	\$0	N/A	N/A	-100%
25199 Other Fiscal Services; Other	\$0	\$0	\$853	\$0	N/A	N/A	-100%
25400 Planning, Research, Development and Evaluation	\$15,382	\$5,000	\$0	\$0	-100%	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$11,367	\$10,438	\$1,919	N/A	-83%	-82%
25730 Personnel Services; Personnel Services	\$0	\$0	\$4,763	\$8,700	N/A	N/A	83%
25750 Personnel Services; Health Services	\$0	\$0	\$1,755	\$0	N/A	N/A	-100%
25790 Personnel Services; Other Professional Services	\$0	\$5,175	\$0	\$5,000	N/A	-3%	N/A
25850 Administrative Technology Services; Network Support	\$0	\$0	\$2,595	\$399	N/A	N/A	-85%
25920 Ditch Assessments	\$623	\$2,180	\$0	\$0	-100%	-100%	N/A
25990 Other Support Services, Central	\$15,286	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,475,345	\$1,600,538	\$1,627,896	\$1,655,423	12%	3%	2%

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26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$62,364	\$131,220	\$140,064	\$119,208	91%	-9%	-15%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$17,267	\$5,469	\$29,320	\$6,390	-63%	17%	-78%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,284	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$1,387	\$0	\$65,922	N/A	> 500%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$81,858	\$82,031	\$223,105	\$138,502	69%	69%	-38%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$290	\$0	\$2,451	\$372	28%	N/A	-85%
27010 Student Transportation; Service Area Direction	\$96,800	\$176,870	\$132,400	\$81,460	-16%	-54%	-38%
27100 Student Transportation; Vehicle Operation	\$371,903	\$521,000	\$529,020	\$536,627	44%	3%	1%
27200 Student Transportation; Monitoring Services	\$25,379	\$21,893	\$49,487	\$44,914	77%	105%	-9%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$202,280	\$204,158	\$289,200	\$275,389	36%	35%	-5%
27400 Student Transportation; Purchase of School Buses	\$194,865	\$240,995	\$282,410	\$287,568	48%	19%	2%
27500 Student Transportation; Insurance on Buses	\$16,423	\$16,378	\$10,596	\$24,540	49%	50%	132%
27700 Student Transportation; Contracted Transportation Services	\$5,998	\$4,568	\$857	\$0	-100%	-100%	-100%
27900 Student Transportation; Other Student Transportation Services	\$2,155	\$3,966	\$3,910	\$3,788	76%	-4%	-3%
27910 Student Transportation; Bus Driver Training	\$315	\$4,559	\$0	\$964	206%	-79%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$312,599	\$384,269	\$516,673	\$518,715	66%	35%	0%
31300 Food Services Operations; Food Delivery	\$0	\$0	\$13,495	\$13,077	N/A	N/A	-3%
31900 Other Food Services	\$575,753	\$608,016	\$800,560	\$584,656	2%	-4%	-27%
Overhead and Operational Total	\$4,048,800	\$4,600,064	\$5,257,424	\$5,031,694	24%	9%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$4,904	\$0	\$0	\$0	-100%	N/A	N/A
33200 Community Recreation	\$0	\$0	\$2,389	\$10,865	N/A	N/A	355%
33400 Athletic Coaches	\$229,319	\$244,934	\$192,469	\$189,983	-17%	-22%	-1%
33500 Welfare Activities Services	\$312,151	\$324,470	\$293,625	\$317,257	2%	-2%	8%
33930 Latch Key Kid Program	\$11,922	\$44,666	\$1,607	\$0	-100%	-100%	-100%
33940 Child Care Services	\$23,849	\$53,552	\$41,539	\$52,127	119%	-3%	25%
33990 Other Community Services; Other	\$184,968	\$459,566	\$665,741	\$88,505	-52%	-81%	-87%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$27,176	\$0	N/A	N/A	-100%
43000 Facilities Acquisition and Construction; Professional Services	\$0	\$0	\$0	\$40,204	N/A	N/A	N/A
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$593,275	\$353,084	\$654,946	\$325,635	-45%	-8%	-50%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$22,974	\$11,804	\$13,633	\$43,754	90%	271%	221%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$469,320	\$450,427	\$471,212	\$600,597	28%	33%	27%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$558,534	\$430,266	\$542,303	\$395,220	-29%	-8%	-27%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$197,106	\$31,122	\$14,191	\$83,541	-58%	168%	489%
51100 Debt Services; Principal on Debt; Bonds	\$0	\$265,000	\$315,000	\$330,000	N/A	25%	5%
52100 Debt Services; Interest on Debt; Bonds	\$387,712	\$358,671	\$305,874	\$290,609	-25%	-19%	-5%
52200 Debt Services; Interest on Debt; Temporary Loans	\$118,628	\$179,777	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,159,844	\$2,515,000	\$2,096,354	\$1,548,752	-28%	-38%	-26%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$345,118	\$651,241	\$1,275,048	\$1,434,110	316%	120%	12%
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$3,999	\$0	N/A	N/A	-100%
Nonoperational Total	\$5,619,623	\$6,373,581	\$6,917,106	\$5,751,159	2%	-10%	-17%
Prorated By Fund							
26491 2007 Account Code - PERF	\$257,196	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$843,299	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,668	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,772,959	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$10,468	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$79,146	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,028,735	\$0	\$0	\$0	N/A	N/A	N/A